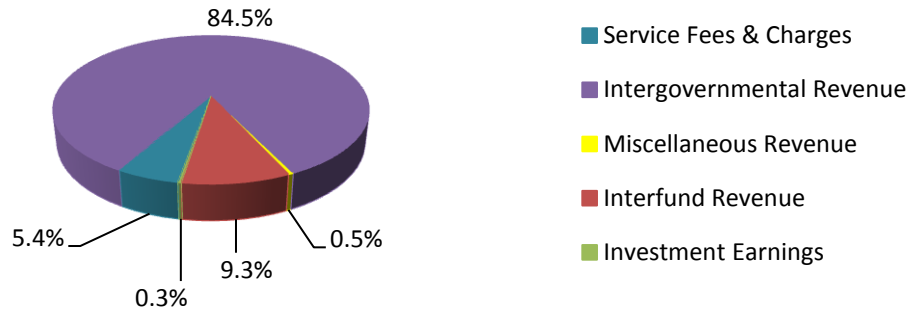


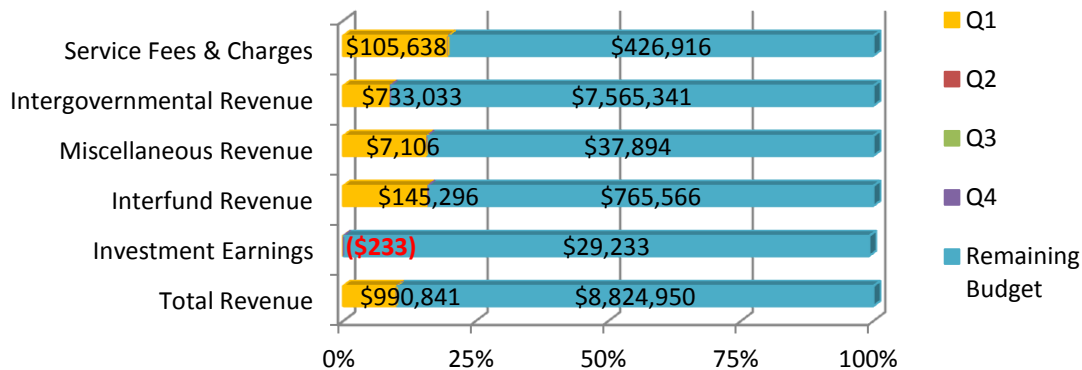
Non-General Fund Analysis

Agency Budgeted Revenues By Source



- The main sources of Non-General Fund revenue for the Office of Homeland Security and Justice Programs are Federal grants.

Non-General Fund - Revenue



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$1,656,679	\$788,413	\$2,947,667	\$2,217,315	\$1,656,679	\$7,610,074
Current Year Actuals	\$990,841				\$990,841	\$9,815,791

* Current year total represents revised budget.

- First quarter revenues of **\$990,841** represent **10.1%** of the budgeted amount for the year.
- Service Fees and Charges Revenues in the 1st quarter include radio fees from other jurisdictions collected in the Radio Communications Fund. In the 1st quarter, \$105,638 or 20% of budget was received.
- Intergovernmental Revenues in the 1st quarter of \$733,033 or 8.8% of budget include the following:
 - \$226,690, 21% of budget, are administrative dollars for various grants;
 - \$393,115, 7% of budget, are grant funds regarding Urban Area Security Initiative (UASI), Law Enforcement State Homeland Security Grant Program (LESHSGP);

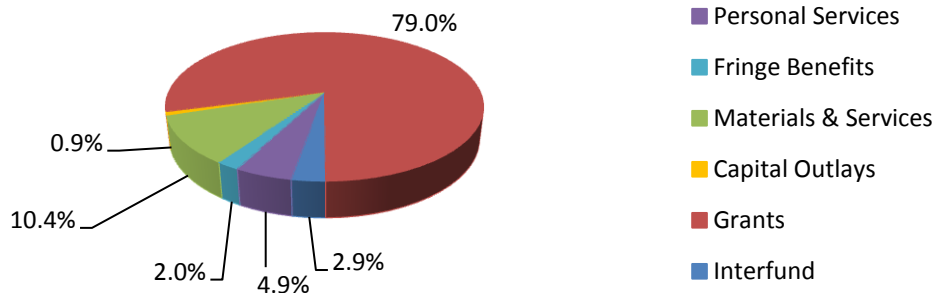
- no grant funds were received from the Justice Assistance Grant (JAG) or the ARRA Justice Assistance Grant (ARRA JAG);
- \$6,731, 36% of budget, are grant funds from the ARRA Violence Against Women Grant (ARRA VAWA);
- \$106,500, 18% of budget, are grant funds from the ARRA Justice Assistance Grant Re-Entry Program (ARRA JAG Re-Entry); and
- Safe Haven is a new grant awarded in 2011 and has received no grant funds as of the 1st quarter 2012.

Grant revenues are under budget as of the 1st quarter but consistent with previous years. Grant revenues are expected to align with budget by year end.

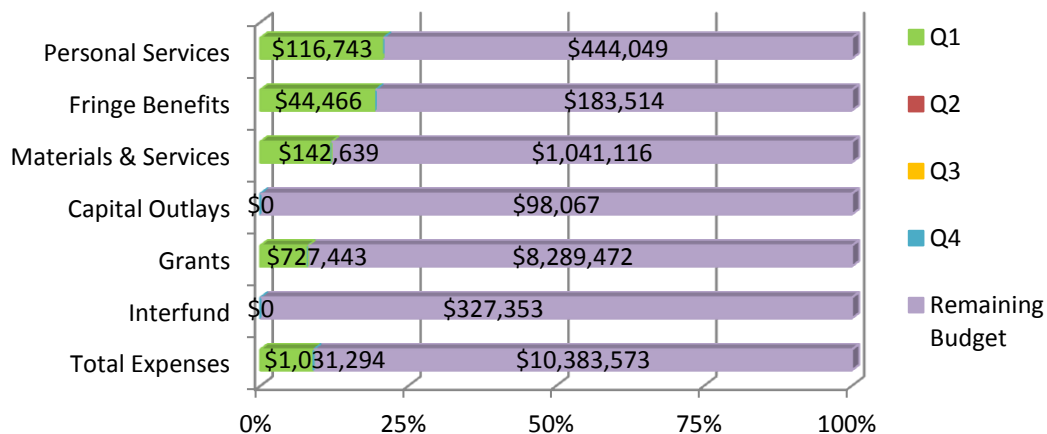
- ARRA JAG fund - The grant was received as up front dollars in 2009 and is not a reimbursable grant. OHS&JP has this grant until 2/28/13 (with a liquidation period of 90 days) and interest will continue to accrue in 2012 and 2013. OHS&JP will continue to award these dollars until 2013.
- ARRA Violence Against Women Act fund - These funds work on a reimbursement basis from the Office of Criminal Justice Services (OCJS). The grant period ended in 2011 and the agency received an extension to cover its reimbursable expenses which show as revenue to the agency. Final revenue receipts will be issued in the 2nd and 3rd quarter of 2012.
- ARRA JAG Re-entry fund - These funds are received on a reimbursement basis from the Office of Criminal Justice Services (OCJS). OHS&JP received an extension from OCJS, and now the grant expires 4/30/12 with a liquidation period of 90 days.
- Interfund Revenue includes the receipt of administrative grant funding from Urban Area Security Initiatives (UASI), Law Enforcement State Homeland Security Grant Program (LESHSGP), and Justice Assistance Grant (JAG); as well as, an operating subsidy from the General Fund. The General Fund operating subsidy is budgeted at \$271,794 and is typically provided during the 4th quarter.
- Interest Earnings during the 1st quarter reflect the return of unspent interest earnings associated with the Justice Assistance Grant in the amount of \$233. The interest earnings to date have not yet been posted.

Non-General Fund Analysis

Agency Budgeted Expenses By Type



Non-General Fund - Expenses



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$1,593,896	\$1,676,254	\$2,804,308	\$2,299,254	\$1,593,896	\$8,373,712
Current Year Actuals	\$1,031,294				\$1,031,294	\$11,414,867

* Current year total represents revised budget.

- First quarter expenditures of **\$1,031,294** represent **9.0%** of the budgeted amount for the year.
- Expenditures for Materials and Services in the 1st quarter of \$142,639 reflect 12% of budget.
 - Within the Administrative Fund, which includes Title II, Juvenile Assistance Block Grant, and Violence Against Women Act grant, \$5,929 or 1.6% of the total amount budgeted for the year was spent. This is lower than expected because professional services, office rentals, cost allocation and other budgeted items were not processed in the 1st quarter. These expenses are expected to catch up with the budget by year end.
 - Within the Regional Communications Fund, \$73,832 or 15.83% of the total budgeted amount for the year was spent. This is higher than previous year 1st quarter, but it is expected to align with budget by year end.

- Within the ARRA JAG Re-Entry Fund, \$60,950 or 18.75% of the total budgeted amount of the year was spent. Expanded programming has resulted in higher expenses compared to 1st quarter 2011.
 - Within the Safe Haven Fund, \$1,928 or 6.43% of the budget was spent.
- Expenditures for Grants in the 1st quarter of \$727,446 reflect 8% of budget.
 - Grant expenditures were \$146,020 in the 1st quarter within the Administrative Fund for the Title II, Juvenile Assistance Block Grant, and Violence Against Women Act grant, which represents 14.35% of budget.
 - Grant expenditures were \$396,940 in the 1st quarter for Urban Area Security Initiatives, Law Enforcement State Homeland Security Grant Program, which represents 6.84% of budget. These expenses are well below the 25% benchmark established for the 1st quarter, but full budget is expected to be utilized by year end.
 - Grant expenditures were \$152,071 in the 1st quarter for Justice Assistance Grant, which represents 9.32% of budget. This is below the benchmark established for 1st quarter, but full budget is expected to be utilized by year end.
 - Grant expenditures for ARRA JAG were \$32,414 in the 1st quarter which represents 5.85% of the total amount budgeted for the year. Full budget is expected to be utilized by the grant expiration. This grant expires 2/28/13 with a 90 day liquidation period.
 - No grant expenditures occurred for ARRA VAWA in the 1st quarter. This grant period ended 12/31/11 and an extension was granted to allow for the processing of reimbursable expenses. These are expected in the 2nd and 3rd quarter.
- Expenditures for ARRA JAG Re-entry were \$60,950, 18.75% of the budget for the year. This grant initially expired 4/30/12. The agency has received an extension to 9/30/12 and has requested another extension to 12/31/12. The agency is aggressively expanding programming in this area and expenses are anticipated to be on budget by year end. The grant funds one fulltime FTE (personal services and fringe benefits), and materials and services, which are anticipated to be absorbed with JAG funding upon the completion of this grant.
- Interfund loan repayments represent \$327,354 of the Interfund budget. No repayment of interfund loans was made during the 1st quarter. OHS&JP currently have 4 interfund loans: \$278,151 ARRA VAWA, \$295,316 ARRA JAG Re-entry and \$1,250,000 Development and Administrative, \$50,000 Safe Haven. All budgeted repayments are anticipated to occur by year-end.

Non-General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$129,414	\$116,743	90.2%
2nd Quarter	\$150,982		
3rd Quarter	\$129,414		
4th Quarter	\$150,982		
Total	\$560,792	\$116,743	20.8%

- First quarter of 2012 represents 23.1% of total pay periods. There are no significant variances in Personal Service expenditures during this quarter.
- Expenditures for Personal Services in the 1st quarter were paid from three separate funds.
 - The Administrative Fund had expenses of \$73,824 in the 1st quarter in personal services, which represents 19.7% of the total amount budgeted for the year.
 - The Regional Communication Fund had expenses of \$28,253 in the 1st quarter in Personal Services, which represents 21.9% of the total amount budgeted for the year.
 - The ARRA JAG Re-Entry Fund supports one FTE and had expenses of \$11,798 in the 1st quarter in personal services. This grant initially expired on 4/30/12, however, the agency has been granted an extension to 9/30/12 and has requested another extension to 12/31/12. According to Resolution No. 435-10, funding has been set aside in FY 2010 JAG award in order to cover future costs associated with the Re-entry Task Force Coordinator and at any point, if grant funding is not available, the position will be eliminated.

Budget Corrective Items

Approved

- There have been no approved budget adjustments to date.

Pending

- There are no requests currently pending that may impact the budget.

Not Recommended

- There have been no requests for budget adjustments not approved to date.

Additional Budget Analysis and Budget Recommendations

- Based upon this analysis, there are no recommendations for budget savings or organizational performance improvements at this time.